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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Municipal—Budget.

No. 47. Read the following letter from W. H. COMYN, Esq., President of the Municipal Commission, Tinnevelly, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Tinnevelly, 1st February 1875, No. 34 :—

I have the honor to forward, herewith, the Budget Estimates of receipts and expenditure for 1875-76 for the three Municipalities in this district.

2. TINNEVELLY.—A sum of Rupees 18,360 (including the expected balance of Rupees 100 in the beginning of the year) is proposed to be raised in this town, i.e., Rupees 8,670 on Tolls, Rupees 1,830 on Taxes on Vehicles and Animals and the Registration of Carts, Rupees 2,350 on Houses, Rupees 2,700 on Taxes on Arts, &c., &c.

3. The increase above last year's estimate is due to provision having been made for the levy of the Profession-tax, which was discontinued during the current year, under G.O., No. 434, dated 1st April 1873.

4. The reason for its re-imposition is this:—The town is intersected by the Tinnevelly Irrigation Channel from the Tambrapurni, and is skirted on the north by the Kodagan channel from the same river, and by two large tanks, the Krish-naperi and the Kandiaperi, which that channel supplies. Further north, and on a gradually ascending level, is the rain-fed tank of Karusalkulam, the surplus water of which finds its way into the Kodagan channel west of the town. North of the Karusalkulam is a whole series of rain-fed tanks, all on still higher levels, and all draining southwards to the Karusalkulam.

In seasons of heavy rain a breach in one of the northern series of tanks is almost certainly followed by the breach of all below it, and finally, the waters of Karusalkulam are discharged in great volume into the Kodagan channel and its tanks, which, being already full, burst and send through the town a disastrous flood such as has recently been experienced.

5. To remove this danger, a scheme was mooted by which the surplus waters of Karusalkulam would be carried clear away to the east of the town by a new channel, and allowed to fall into the Kodagan channel lower down in its course.

6. The District Engineer has undertaken to prepare an estimate for the completion of this project, and should the Government, on its submission, think fit to charge any portion of the cost to Municipal Funds, the Commissioners desire to devote the entire proceeds of the Profession-tax, Rupees 2,700, towards a work of such great importance to the town.

7. The House-tax is fixed at the low rate of the 3½ per cent. on the estimated rentals, and I do not think that the re-imposition of the proposed tax on professions,

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with a liberal scale of classification and exclusion of petty trades, will press with undue severity on the towns-people. I request therefore that the Government may be pleased to sanction the re-imposition of this tax as proposed.

8. The Tolls are levied at half the maximum rates allowed, and the estimated income to be derived from this source is about the same as that of last year.

9. The tax on Houses is estimated at Rupees 2,350, or nearly the same figure as last year.

10. Rupees 1,730 will be received as contribution to the Tinnevelly Hospital as usual, partly from Langarkhana Funds and partly from the Local Fund Board, Tinnevelly Circle.

11. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,050.

12. The estimated balance at the end of 1875-76 is Rupees 100.

13. The proposed taxation averages 11 Annas a-head on a population of 20,949, as against 9 Annas last year. The present average is the same as that for the town of Palamcottah, after making the reduction in the taxation of the latter proposed in paragraphs 18 and 27.

14. The proposed expenditure is Rupees 18,260, viz. :—

	RS.
For New Works	3,360
„ Repairs	2,620
„ Education	1,050
„ Conservancy	2,440
„ Lighting	1,400
„ Medical charges	2,050
„ Vaccination	250
„ Establishment and Contingencies	3,650
Total	18,260

15. The proposed expenditure for New Works includes Rupees 2,700 as the contribution to the Karusalkulam extension scheme referred to in paragraph 5, and Rupees 660 for completing the road on the Nainakulam tank bank and other improvements to the work. The allotment for gravelling streets is made as large as funds would permit.

16. The other items do not seem to call for particular remark.

17. PALAMCOTTAR.—Of the Rupees 18,500 (including the expected balance of Rupees 500 in the beginning of the year) proposed to be raised in this town, Rupees 8,000 are from Tolls, Rupees 1,700 from Taxes on Vehicles and Animals and the Registration of Carts, and Rupees 2,550 from Houses.

18. The decrease below last year's estimate is owing to a smaller balance expected to remain at the commencement of the year than last year, and to the proposed reduction in the rate of house-tax from 6 to 4½ per cent. on the estimated rentals per annum, in consideration of the poverty of the majority of the people of this town.

19. The Tolls are levied at half the maximum rates allowed, the increase over last year is only apparent, as Rupees 1,200 have been provided in the Budget Estimate of expenditure for Establishment, in case the Commissioners should, as is

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not improbable, find it necessary to take the management of tolls into their own hands.

20. The receipts from the Langarkhana Fund are estimated at Rupees 3,880, and Rupees 460 will be received from the Local Fund Board of the Tinnevelly Circle as a contribution towards the Hospital.

21. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,410.

22. The balance in hand is estimated at Rupees 300 at the close of 1874-75.

23. The proposed taxation averages 11 Annas a-head on a population of 17,495, against an average of 13 Annas for last year.

24. The proposed expenditure is Rupees 18,200, viz. :—

	RS.
For a New Road, Bridges, Tunnels, &c....	1,650
„ Repairs to do. do.	1,000
„ Education	600
„ Conservancy....	2,440
„ Lighting	1,290
„ Medical charges....	5,920
„ Vaccination....	130
„ Establishment and Contingencies.	5,170
Total	18,200

25. The reduction in the estimate for Education is due to certain female schools having been withdrawn from the supervision of the Municipal Commissioners, and supported from Provincial Funds—vide G.O., No. 42, dated 14th January 1874. The increase under head Medical Charges is attributable to the growing wants of the Dispensary.

26. To meet the deficit caused by the proposed reduction in the house-tax, a corresponding reduction in the expenditure has been made under Establishment, Conservancy, and Public Works, with due regard to efficiency. The reduction under head of Conservancy is partly due to the fact that the Municipality is provided with scavenging carts purchased in the current year at a cost of Rupees 520. The other items remain about the same as before.

27. The Commissioners were unanimous in considering the reduction in the house-tax necessary. With the proposed reduction, however, the tax will still be higher than the rate already obtaining in Tinnevelly and proposed for Tuticorin, and this is no hardship, as Palamcottah pays no Profession-tax. Under the circumstances, I request the Government will be pleased to approve of the proposed reduction.

28. TUTICORIN.—The anticipated receipts during 1875-76 are Rupees 16,114 against Rupees 21,011 for 1874-75; the decrease of Rupees 4,897 is attributable chiefly to the expected reduction of Rupees 1,000 in Tolls, consequent on the opening of the Railway and to the proposed lowering of the rate of House-tax from 6½ to 3½ per cent. (the rate which was in force prior to 1874-75) on the estimated rental of houses. This reduction in the house-tax is made at the urgent request of the Native Commissioners, who have represented that the imposition of such a heavy tax has caused distress to the poorer classes of the towns-people.

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29. Tolls are levied at half the maximum rates, and Rupees 8,000 will be realized under this head. Rupees 3,000 will be collected on Houses, Rupees 2,000 from Taxes on Arts, and Rupees 550 from Taxes on Vehicles and Animals and the Registration of Carts. Rupees 700 will be received for the Hospital, and Rupees 150 towards a Choultry (total Rupees 850), from the Local Fund Board, Tinnevely Circle.

30. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,414.

31. The balance on hand at the beginning of 1875-76 is estimated at Rs. 300, and the closing balance at Rupees 242.

32. The proposed taxation averages Rupees 1-4-6 a-head on a population of 10,485, as against Rupees 1-14-0 for the current year.

33. The proposed expenditure is Rupees 15,872, viz. :—

	RS.
For New Buildings, Roads and Drains	4,700
„ Repairs to do. do.	1,600
„ Education	700
„ Conservancy	2,313
„ Lighting	880
„ Medical charges	2,938
„ Vaccination	200
„ Establishment and Contingencies, &c.	2,536
Total	15,872

34. In the year 1875-76 the Commissioners will have to devote a part of their income in payment for fresh water which is now supplied to the town, and for this Rupees 1,200 is allotted; and as the conduit to the north of the town is still incomplete, Rupees 1,000 is also allotted for this work.

35. Rupees 1,600 is allotted for repairs, and Rupees 500 has been allotted for levelling and filling up hollows in the swamp, and the work is one which, on sanitary grounds, should not be neglected.

36. Rupees 2,000 will be required for a new road which, from the circumstances of the town spreading to the west, is needed.

37. For Education, the Commissioners have allotted Rupees 700, which has been found amply sufficient during the present year.

38. The provisions for Conservancy and Sanitation are the same as last year, the Commissioners have their own cart and bullocks, and the work is now done more to their satisfaction.

39. Rupees 622 has been budgeted for the Dispensary over and above the last year's grant which was found insufficient, and the Commissioners do not wish to curtail the expenditure under this head, as the Dispensary has proved a very useful institution and is much appreciated.

40. The Commissioners trust that this reduced grant will prove sufficient for all requirements of the Municipality, and, considering the high average of taxation in this town, I beg to support their recommendation regarding the reduction of the house-tax.

No. 43.

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No. 48-A. ORDER THEREON, 5th April 1875, No. 730.

A comparative abstract of the Tinnevely Estimates for 1874-75 and 1875-76 is given below :—

RECEIPTS.	1874-75.	1875-76.	CHARGES.	1874-75.	1875-76.
	RS.	RS.		RS.	RS.
Balance brought forward	1,000	100	GRANT I.—		
Assignment by Govern- ment	30	20	New Works—		
Rate on Houses, &c.	2,400	2,350	Communications	200	500
Tax on Arts, &c.	...	2,700	Sanitary and Miscella- neous	1,420	2,860
Tax on Vehicles, &c.	1,000	1,200	Repairs—		
Registration of Carts	600	630	Communications	1,500	1,700
Tolls	8,300	8,670	Sanitary and Miscella- neous	730	100
Fees	200	200	Establishment	770	720
Fines	150	200	Tools and Plant	...	100
School Fees	170	150	GRANT II.—		
Endowments, &c.	1,284	1,280	Municipal Schools	200	50
Contributions from Local Funds	530	530	Results Grants	1,000	1,000
Miscellaneous	280	330	GRANT III.—		
			Hospitals	1,950	2,080
			Vaccination	250	250
			Registration of Births, &c.	180	190
			Conservancy	4,050	3,820
			GRANT IV.—		
			Lighting	1,500	1,400
			Other purposes	334	480
			GRANT V.—		
			Supervision and Manage- ment	1,780	3,010
			Balance	80	100
Total	15,944	18,360	Total	15,944	18,360

2. The President should have explained why he estimates that only a small sum of Rupees 100 will remain unexpended at the close of the year 1874-75, although the actual opening balance of that year exceeded the estimate by Rupees 1,121.

3. The President advocates the re-imposition of the Profession-tax on the ground that funds are required to carry out a project by which the surplus waters of the Karusalkulam will be diverted so as to prevent the possibility of the recurrence of a disastrous flood such as has lately been experienced.

4. It appears that the scheme is not yet matured, and that the Commissioners entertain some expectation that, on its submission, the Government may not insist on its being carried out from Municipal Funds. Under these circumstances, it would be premature to discuss any proposal for the resuscitation of the Profession-tax for the purpose indicated. The entry against the Profession-tax, and the allotment for the work in question must consequently be struck out of the Budget.

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5. It appears to be the intention of the Commissioners to retain the Tolls under their own management as in 1873-74, when a combination appeared to have been entered into by the bidders when the farm was put up for auction for that year. It is to be noted, however, that under the proposed arrangement the net

	RS.	
Tolls	8,670	
Collection and Contingencies	1,420	
Total	7,250	

proceeds, after deducting the cost of collection, are estimated at Rupees 7,250 only, or Rupees 1,850 less than the amount realised by the sale of the farm for 1872-73, when the effects of the loop-line had not been experienced. Unless the combination is such as to preclude so high a bid as Rupees 7,250, it would be better for the Commissioners to revert to the contract system.

PALAMCOTTAH.

RECEIPTS.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balance brought forward ...	2,000	500	
Assignment by Government ...	40	40	
Rate on Houses, &c. ...	3,200	2,550	
Tax on Arts, &c. ...			
Tax on Vehicles, &c. ...	1,300	1,275	
Registration of Carts ...	450	425	
Tolls ...	9,000	8,000	
Fines ...	200	100	
Endowments, &c. ...	3,700	3,880	
Contribution from Local Funds ...	460	460	
Miscellaneous ...	1,000	1,120	
Total ...	21,500	18,500	

CHARGES.	
1874-75.	1875-76.
RS.	RS.
GRANT I.—	
New Works—	
Communications ...	925
Sanitary and Miscellaneous ...	1,200
Repairs—	
Communications ...	150
Sanitary and Miscellaneous ...	700
Establishment ...	500
Tools and Plant ...	84
GRANT II.—	
Salary Grants ...	600
Results Grants ...	430
Contributions for Inspection ...	86
GRANT III.—	
Hospitals ...	5,270
Vaccination ...	130
Registration of Births, &c. ...	230
Conservancy ...	3,310
GRANT IV.—	
Lighting ...	1,520
Markets ...	350
Travellers' Bungalows ...	142
Planting Avenues ...	1,700
Other Items ...	15
GRANT V.—	
Supervision and Management ...	2,820
Balance ...	1,500
Total ...	21,500

6. The Commissioners propose to reduce the rate on houses from 6 to 4½ per cent. on the estimated annual rental "in consideration of the poverty of the

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majority of the people of the town," and as the consequent reduction in the estimated expenditure is said to have been made with a due regard to efficiency, the Government have no objection to sanction the reduced rate.

7. In explaining the entry against Tolls, the President remarks, "the increase over last year is only apparent, as Rupees 1,200 have been provided in the Budget Estimate of expenditure for Establishment." It is presumed that this remark has reference to the regular estimate for the current year, as the receipts from tolls in 1873-74 and the estimate for 1874-75 are both in excess of the present estimate.

8. Under Expenditure, a smaller provision is made for Education, in consequence of the charges connected with Girls' Schools having been transferred from Municipal to Provincial Funds.

TUTICORIN.

RECEIPTS.		CHARGES.	
1874-75.	1875-76.	1874-75.	1875-76.
RS.	RS.	RS.	RS.
Balance brought forward ...	201	300	
Assignment by Government ...	142	150	
Rate on Houses, &c. ...		3,000	
Tax on Arts, &c. ...		2,000	
Tax on Vehicles ...		400	
Registration of Carts ...	18,764	150	
Tolls ...		8,000	
Fees ...		400	
Fines ...		100	
Endowments, &c. ...	446	420	
Contributions from Local Funds ...	850	850	
Miscellaneous ...	607	344	
Total ...	21,010	16,114	

CHARGES.	
1874-75.	1875-76.
RS.	RS.
GRANT I.—	
New Works—	
Communications ...	2,000
Sanitary and Miscellaneous ...	7,887
Repairs—	
Communications ...	1,500
Sanitary and Miscellaneous ...	1,529
Establishment ...	796
GRANT II.—	
Results Grants ...	221
GRANT III.—	
Hospitals ...	2,919
Vaccination ...	196
Registration of Births, &c. ...	240
Conservancy ...	3,562
GRANT IV.—	
Lighting ...	854
Choultries ...	92
Other purposes ...	1,107
GRANT V.—	
Supervision and Management ...	1,039
Advances and Refunds ...	208
Balance—	
Municipal Fund ...	300
Educational Fund ...	215
Total ...	21,010

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9. Under the circumstances represented by the President, the Government will not object to the rate of House-tax being again reduced to 3½ per cent. on the annual rental value. It is observed that even with this reduction, the amount available for New Works will still be high when compared with that in most other Municipalities.

10. No further remarks seem called for, and the Budget is accordingly passed as submitted.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Tinnevely.
.. Public Works Department.

.. Accountant-General.
.. Sanitary Commissioner.
.. Surgeon-General, Indian Medical Department.
.. Director of Public Instruction.
.. President of the Local Fund, Tinnevely District.

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Exd. T. O'Connor.

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Revenue Department
Bdlt. of 1875 of 31st March.

FINANCIAL.

To
THE PRESIDENT, MUNICIPAL
COMMISSION.

cc,

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cc

Dated April 5th

Issued — 17th

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G.O., 5th April 1875, No. 730.

APRIL.
Nos. 47—48-A.

Trincomalee District Municipality.—The
Budget Estimates for 1875-76 of the Municipality,
Trincomalee, and Yulicoin Municipality,
Trincomalee.

28/9/94

Dodgson

19.4.1875